

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION

UNITED STATES OF AMERICA

PLAINTIFF

VERSUS

CIVIL ACTION NO. 1:05cv161WJG-JMR

RAY ROBERT LADNER, d/b/a Professional
Accounting Services, Inc., Professional
Associates, Inc., Ladner's Accounting Service,
Inc., Express Refund Tax Service, and Coast
Accounting & Tax Service, Inc.

DEFENDANT

FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff United States of America [United States] has filed a Complaint for Permanent Injunction and Other Relief in this matter against Defendant Ray Robert Ladner, individually and d/b/a Professional Accounting Services, Inc., Professional Associates, Inc., Ladner's Accounting Service, Inc., Express Refund Tax Service, and Coast Accounting & Tax Service, Inc.

Ladner, without admitting or denying the allegations in the Complaint, consents to entry of this Final Judgment of Permanent Injunction without further notice. Ladner waives the entry of findings of fact and conclusions of law and waives any right he may have to appeal from this Final Judgment of Permanent Injunction.

Upon review of the complete record in this matter, the Court finds it has jurisdiction over this action pursuant to sections 1340 and 1345 of Title 28 of the United States Code, and sections 7402, 7407 and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.). The Court further finds that Defendant has neither admitted nor denied the United States' allegations that he has engaged in conduct that is subject to penalty under sections 6694, 6695 and 6701 of the Code

and that interferes with the enforcement of the internal revenue laws, and that Defendant has consented to the entry of judgment for injunctive relief pursuant to 28 U.S.C. §§ 7402, 7407 and 7408. It is therefore,

ORDERED, ADJUDGED AND DECREED that Defendant Ladner, individually and doing business as or through any other entity, and anyone acting in concert with him, is permanently enjoined and restrained from, directly or indirectly, by the use of any means or instrumentalities:

- (a) Acting as an income tax return preparer within the meaning of 28 U.S.C. § 7701(a)(36);
- (b) Misrepresenting his experience and education as an income tax return preparer;
- (c) Engaging in any other activity subject to 28 U.S.C. §§ 6694, 6695 or 6701; and
- (d) Engaging in other similar conduct that interferes with the administration or enforcement of the internal revenue laws.

It is further,

ORDERED, ADJUDGED AND DECREED that Defendant Ladner, at his own expense, shall contact all persons for whom he prepared or assisted in preparing a federal income tax return after January 1, 1999, and inform those persons of the entry of this permanent injunction and provide a copy of this Final Judgment of Permanent Injunction to those persons, and file with the Court, within 30 days of the date of entry of this order, a certification that he has done so. If Ladner is unable to contact any persons due to loss of files caused by Hurricane Katrina, he shall file with the Court, within 30 days of the date of the date of entry of this order, a certification of such inability. It is further,

ORDERED, ADJUDGED AND DECREED that Ladner turn over to the United States a list of the names, addresses, e-mail addresses, social security numbers (and any other federal tax identification numbers), telephone numbers, and pertinent tax years of all persons for whom Ladner prepared or assisted in preparing federal income tax returns since January 1, 2004, and file with the Court, within 30 days of the date of entry of this order, a certification that he has done so. If Ladner is unable to provide such listing due to loss of files caused by Hurricane Katrina, he shall file with the Court, within 30 days of the date of entry of this order, a certification of such inability. It is further,

ORDERED, ADJUDGED AND DECREED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction. It is further,

ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction of this action for the purpose of implementing and enforcing this Final Judgment.

SO ORDERED, ADJUDGED AND DECREED, this the 3rd day of May, 2006.

Walter J. Gex III
UNITED STATES SENIOR DISTRICT JUDGE

Consented to and submitted by:

DUNN O. LAMPTON
United States Attorney
STEPHEN R. GRABEN
Miss. Bar No.: 4931
Asst. U.S. Attorney
1575 20th Avenue
Gulfport, MS 39507
(228) 563-1560 phone
(228) 563-1571 fax

s/ Martin M. Shoemaker
MARTIN M. SHOEMAKER
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238
Washington, D.C. 20044
Telephone: (202) 514-6491
Fax: (202) 514-6770
Attorneys for the United States

s/ Paul M. Newton, Jr.
PAUL M. NEWTON, JR.
NEWTON AND HUFF, L.L.P.
Miss. Bar. No. 3835
P.O. Box 910
Gulfport, MS 39502-0910
(228) 863-8827 phone
(228) 868-6007 fax
Attorney for Defendant